

# HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

January 15, 2001

Mr. Vernon Williams  
Surface Transportation Board  
1925 K Street, NW  
Washington, D.C. 20423-0001



RE: Termination of Net Locomotive Lease Agreement dated January 15, 2001 ("Termination"), by Helm Financial Corporation, as successor in interest to Helm-Atlantic Associates Limited Partnership ("Lessor").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Termination.

In connection with the recording of the Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation  
One Embarcadero Center, Suite 3700  
San Francisco, CA 94111

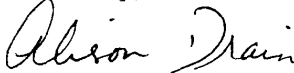
Name and Address of Lessee: Great Canadian Railtour Company, Ltd.  
525 CN Road  
Kamloops, BC, Canada V2H 1K3

A short summary of the document to appear in the index follows:

Termination of Net Locomotive Lease Agreement dated January 29, 2000, between Helm Financial Corporation as Lessor and United States Gypsum Company as Lessee covering three (3) locomotives with the mark **HATX** and numbers 800, 804 & 805.

Please file this Termination as a secondary document to Recordation No. 20155 filed on June 27, 1996 at 12:40 p.m., and return one (1) stamped original to my attention. A check covering the filing fee of twenty-seven dollars (\$27.00) is enclosed.

Yours truly,

  
Alison Drain  
Document Administrator

/ad  
Enclosures (2)

RECORDATION NO. 20155-A FILED

FEB 7 '01 9-36 AM  
TS  
SURFACE TRANSPORTATION BOARD

TERMINATION OF NET LOCOMOTIVE LEASE AGREEMENT

THIS TERMINATION OF NET LOCOMOTIVE LEASE AGREEMENT ("Termination") is dated January 15, 2001 by HELM FINANCIAL CORPORATION (as successor in interest to Helm-Atlantic Associates Limited Partnership), a California corporation ("Lessor").

1. Recitals. Lessor entered into the Net Locomotive Lease Agreement dated as of January 23, 1996 ("Lease"), with GREAT CANADIAN RAILTOUR, a British Columbia corporation ("Lessee"), with respect to the three (3) locomotives described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation Number 20155 filed on June 27, 1996 at 12:40 p.m.

The Lease was terminated as of October 28, 2000. The purpose of this Termination is to provide a formal termination document for filing with the STB.

2. Termination. The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

By: Barbara W. Wilson

Name: Barbara W. Wilson

Title: Senior Vice President and CFO

RECORDATION NO. 20155-A FILED

FEB 7 '01 9-36 AM

SURFACE TRANSPORTATION BOARD

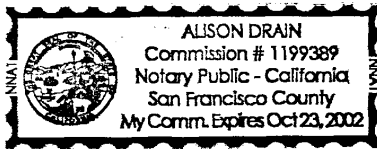
STATE OF CALIFORNIA       )  
                                      ) S.S.  
COUNTY OF SAN FRANCISCO )

On January 22<sup>nd</sup>, 2001, before me, Alison Drain, personally  
appeared Barbara W. Wilson, Senior Vice President and Chief Financial  
Officer of **HELM FINANCIAL CORPORATION**,

X personally known to me -OR-

\_\_\_ proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within  
instrument and acknowledged to me that he/she/they executed the same in  
his/her/their authorized capacity(ies), and that by his/her/their  
signature(s) on the instrument the person(s), or the entity upon behalf of  
which the person(s) acted, executed the instrument.



Witness my hand and official seal.

Alison Drain  
SIGNATURE OF THE NOTARY

[Notarial Seal]

SCHEDULE A

TO THE TERMINATION OF NET LOCOMOTIVE LEASE AGREEMENT DATED JANUARY 15,  
2001.

THE UNITS

Equipment Description:

Three (3) EMD GP40CLC, Woodward microprocessor controlled, four (4) axle diesel electric, 3000 horsepower locomotives equipped with dynamic brakes and painted in accordance with Great Canadian Railtour Company Ltd. paint scheme.

Unit Numbers:

HATX 800  
HATX 804  
HATX 805